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The United Brotherhood of Carpenters/Joiners of Amer New England Reg Carpenters Legis Emp Cmte, FEC ID No. C00150045

(the "Committee") has entered \$10,914.60 on Line 17 of its Form 3X, October 15, 2013, Third Quarter Report to conform the cash-on-hand balance reported to the FEC to the actual check book balance of the Committee's bank account. Before assuming the duties of Treasurer, the undersigned became aware of several reports the Committee failed to file on a timely basis and the discrepancy between its bank and reported closing balances. To resolve this discrepancy, the undersigned retained a certified public accounting firm to review the Committee's financial records, which were available going back to 2006. This review identified a number of accounting and filing errors in the Committee's records, which were available only to 2006, including:

- * \$500 variance caused by reporting Check No. 1115 (November 2006 \$22,500 payment to New Grange Consulting) as \$22,000;
 - * \$2,500 variance caused by reporting Check No. 1119 (May 2007 \$2,500 contribution to Friends of Rosa Delauro) twice;
 - * \$27.50 variance caused by not itemizing Check No. 1137 (January 2008 \$27.50 payment to Golden Manet Press);
 - * \$4,500 variance caused by reporting Check No. 1152 (March 2009 \$5,000 contribution to Jim Hines for Congress) as a \$500 contribution;
 - * \$2,500 variance caused by reporting Check No. 1172 (December 2009 \$2,500 contribution to Larson for Congress) as a \$5,000 contribution and recording it in the check register as a \$5,000 debit;
 - * \$10,000 variance caused by reporting Check Nos. 1121 (June 2007 \$5,000 contribution to the Democratic Congressional Campaign Committee, reported as void in June 2008) and 1153 (March 2009 \$5,000 contribution to Courtney for Congress, reported as void in June 2009) without credit to the check book balance;
 - * Several checks reported to the FEC, but uncashed, not reported as void, and not credited to the Committee's check book balance, including Check Nos. 1125 (August 2007 \$500 contribution to Langevin for Congress), 1129 (September 2007 \$1,000 contribution to Trent Lott for Mississippi), 1165 (September 2009 \$1,500 contribution to the Democratic Congressional Campaign Committee), and 1187 (July 2010 \$5,000 contribution to Barney Frank for Congress);
 - * \$10,000 variance caused by reporting Check No. 1177 (March 2010 \$5,000 contribution to the Democratic Congressional Campaign Committee) but recording it in the check register as a \$5,000 credit with no corresponding debit; and,
 - * A December 2008 check register adjustment for \$11,914.60 recommended by the Committee's previous accounting advisor that was recorded in the Committee's check register as a debit when it should have been recorded as a credit.
- With the \$10,914.60 credit reported on Line 17 of the Committee's October 15th, 2013 Quarterly Report (Q3), the Committee's check book balance reconciles with its reported closing balance. The undersigned has implemented new internal controls, including adoption of the Commission's "Best Practices for Committee Management," assigned a new bookkeeper, engaged campaign finance counsel, and obtained enthusiastic support from the union and its national organization's leadership to maintain full compliance going forward.

Stephen Joyce

Treasurer, United Brotherhood of Carpenters/Joiners of Amer New England Reg Carpenters Legis Emp Cmte, FEC ID No. C00150045
